

Senate Bill 77

By: Senators Reed of the 35th, Tate of the 38th, Orrock of the 36th, Fort of the 39th, Jones of the 10th and others

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

To amend Chapter 60 of Title 36 of the Official Code of Georgia Annotated, relating to provisions applicable to municipal corporations, so as to create a special district in all municipal corporations which employ in excess of 1,500 police officers and firefighters combined; to impose and levy a special district tax within such districts for the purpose of providing all or a portion of the salaries for police officers and firefighters; to provide for a referendum; to provide for adjustment of such tax rate; to provide for related matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 60 of Title 36 of the Official Code of Georgia Annotated, relating to provisions applicable to municipal corporations, is amended by adding a new Code section to read as follows:

"36-60-27.

(a) Pursuant to the provisions of Article IX, Section II, Paragraph VI of the Constitution of Georgia, there is created in each municipal corporation in this state which employs in excess of 1,500 police officers and firefighters combined a special police and fire district, which special district shall encompass the entire incorporated area of the municipal corporation.

(b) There is imposed in each special police and fire district created by subsection (a) of this Code section a special district ad valorem tax in the amount of 1 mill on all residential and commercial real property to be collected for a four-year period; provided, however, that such tax shall not become effective unless approved by a majority of the electors residing within such special district voting on the question. Such tax shall be imposed beginning in the fiscal year following the fiscal year in which it was approved by the electors. Four years following the initial referendum, there shall be a second referendum to determine whether such tax shall be continued for another four-year period. A similar referendum

shall be held every four years thereafter unless the electors elect to discontinue the tax, in which event there shall be no further referendums.

(c) The referendum required by subsection (b) of this Code section shall take place on the Tuesday next following the first Monday in November, 2009, for municipal corporations meeting the requirements of subsection (a) of this Code section on such date and on that date in the year in which any municipal corporation meets the requirements of subsection (a) of this Code section in the future.

(d) It shall be the duty of the election superintendent of the municipal corporation within which the referendum is held to call and conduct the referendum as provided in this Code section. The election superintendent shall cause the date and purpose of the referendum to be published once a week for two weeks immediately preceding the date thereof in the official organ of the municipal corporation within which the referendum will be held. The ballot shall have written or printed thereon the words:

'() YES Shall the Act be approved which imposes a special district tax within [municipal corporation] for the purpose of providing salaries for police () NO officers and firefighters?'

If more than one-half of the votes cast are for approval of the tax, the tax shall be imposed as provided by this Code section. If the tax is not so approved, no further referendum shall be held unless called by a majority vote of the governing authority of the municipal corporation. The expense of such election shall be borne by the municipal corporation. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

(e) The proceeds of the special district tax imposed by this Code section shall be used exclusively for salaries for police officers and firefighters within the special district. After the tax has been imposed for at least two years, the millage rate may be adjusted upward or downward or may be eliminated by a two-thirds vote of the governing authority of the municipal corporation; provided, however, that any increase shall be approved by a majority of the electors voting on the question. The election superintendent of the municipal corporation shall call a referendum on the question to be conducted at the time of the general election or municipal election, whichever is closer in time to the vote of the governing authority."

SECTION 2.

This Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

61

SECTION 3.

62 All laws and parts of laws in conflict with this Act are repealed.